

State of California
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

Regulation 2536. BEER MANUFACTURERS.

Reference: Sections 32151, 32152, 32175, 32176, 32251, 32251.5, 32452, Revenue and Taxation Code.

Every licensed beer manufacturer shall, on or before the fifteenth of each and every month, or, on or before the fifteenth day of the month following the close of such other reporting period authorized by the board, file with the board at Sacramento, a tax return on forms prescribed by the board of all sales of beer for the preceding reporting period together with such other information as is required on said forms.

In determining the tax due on the sale of beer in bottles or cans, the quantity sold shall be computed in accordance with the following table:

NUMBER OF BOTTLES OR CANS PER CASE	FLUID CONTENTS (Ounces) OF EACH BOTTLE OR CAN	BARREL EQUIVALENT
4	64	0.06452
6	64	.09677
12	6	.01815
12	7	.02117
12	8	.02419
12	12	.03629
12	14	.04234
12	30	.09073
12	32	.09677
24	6	.03629
24	7	.04234
24	8	.04839
24	9	.05444
24	10	.06048
24	11	.06653
24	12	.07258
24	13	.07863
24	14	.08468
24	15	.09073
24	16	.09677
36	6	.05444
36	7	.06351
36	8	.07258
48	12	.14516
50	12	.15120

Since the determination of tax liability is based upon a count of cases of bottles or cans, only bottles or cans of uniform size and content may be packaged in the same case or shipping container.

If beer is to be packaged in cases of sizes other than those shown above, the beer manufacturer shall notify the board in advance and request to be advised of the proper fractional barrel equivalent of the proposed container.

Reports of inventories required to be made on each tax return shall be in agreement with Federal Form 5130.9.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended December 17, 1975, effective January 1, 1976.

Amended October 19, 1988, effective January 14, 1989. Amended to delete paragraph regarding SBE Form 259 which is no longer required.

Amended November 1, 1989, effective January 27, 1990. Corrected the last paragraph to reflect the correct number of a federal form which was changed by the Federal Government.